

AMENDED IN SENATE JULY 6, 2011
AMENDED IN SENATE JUNE 21, 2011
AMENDED IN ASSEMBLY MAY 10, 2011
AMENDED IN ASSEMBLY APRIL 14, 2011

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

ASSEMBLY BILL

No. 504

Introduced by Assembly Member Williams

February 15, 2011

An act to amend Section 35560 of the Education Code, and to add Sections 50079.2 and 50079.3 to the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 504, as amended, Williams. School districts: County of Santa Barbara: special taxes.

Existing law requires, when a school district is reorganized and when the allocation of funds, property, and obligations are not fixed by terms, conditions, or recommendations as provided by law, the funds, property, and obligations of a former district to be allocated in a specified manner. Existing law authorizes any school district to impose qualified special taxes, as defined, within the school district pursuant to specified procedures.

This bill would, when any school district in the County of Santa Barbara is in any manner merged with one or more school districts so as to form a single district, as specified, authorize the district so formed to continue to impose any qualified special taxes imposed in any former district, as defined, provided that specified conditions are met. This bill

would also authorize the Santa Barbara Unified School District to impose a special tax ~~that is a parcel tax~~ within boundaries of the former Santa Barbara Elementary School District, provided that specified conditions are met *and that certain procedures are complied with*.

This bill would make legislative findings and declarations as to the necessity of a special statute for the County of Santa Barbara.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 35560 of the Education Code is amended
2 to read:

3 35560. When a school district is reorganized, both of the
4 following shall apply:

5 (a) When the allocation of funds, property, and obligations is
6 not fixed by terms, conditions, or recommendations as provided
7 by law, the funds, property, and obligations of a former district,
8 except for bonded indebtedness, shall be allocated as follows:

9 (1) The real property and personal property and fixtures
10 normally situated thereat shall be the property of the district in
11 which the real property is located.

12 (2) All other property, funds, and obligations, except bonded
13 indebtedness, shall be divided pro rata among the districts in which
14 the territory of the former district is included. The basis for the
15 division and allocation shall be the assessed valuation of the part
16 of the former district which is included within each of the districts.

17 (b) Any qualified special taxes may continue to be imposed
18 pursuant to Section 50079.2 of the Government Code.

19 SEC. 2. Section 50079.2 is added to the Government Code, to
20 read:

21 50079.2. Notwithstanding any other law, when any school
22 district in the County of Santa Barbara is in any manner merged
23 with one or more school districts so as to form a single district
24 pursuant to subdivision (b) of Section 35542 of the Education
25 Code, the district so formed may continue to impose any qualified
26 special taxes imposed in any former district as defined by Section
27 35516 of the Education Code, provided that the revenues derived
28 from those qualified special taxes remain segregated on a

1 geographical basis conforming to the former boundaries of the
2 school districts prior to unification.

3 SEC. 3. Section 50079.3 is added to the Government Code, to
4 read:

5 50079.3. (a) Notwithstanding any other law, the Santa Barbara
6 Unified School District may impose a special tax that is a parcel
7 tax within the boundaries of the former Santa Barbara Elementary
8 School District upon approval by the required vote of the voters
9 within the boundaries of the former Santa Barbara Elementary
10 School District.

11 (b) ~~The tax authorized pursuant to subdivision (a) shall be~~
12 ~~imposed in compliance with Article 3.5 (commencing with Section~~
13 ~~50075). Unified School District may impose a special tax in~~
14 ~~compliance with Article 3.5 (commencing with Section 50075)~~
15 ~~within the boundaries of the former Santa Barbara Elementary~~
16 ~~School District upon approval of the voters within the boundaries~~
17 ~~of the former Santa Barbara Elementary School District. The~~
18 ~~district shall segregate revenues from any tax levied under this~~
19 ~~section into a separate account, and shall use revenues from that~~
20 ~~account solely for specific purposes within the boundaries of the~~
21 ~~former Santa Barbara Elementary School District.~~

22 SEC. 4. The Legislature finds and declares that a special law
23 is necessary and that a general law cannot be made applicable
24 within the meaning of Section 16 of Article IV of the California
25 Constitution because of the unique need to allow noncoterminous
26 school districts in the County of Santa Barbara that have merged
27 to form a unified school district pursuant to subdivision (b) of
28 Section 35542 of the Education Code to continue to impose
29 qualified special taxes imposed in any former district as defined
30 by Section 35516 of the Education Code, in order to provide critical
31 program support in the unified school district in areas such as
32 music, art, mathematics, and technology.